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Financing of the United Nations Mission in the Central African Republic and Chad

Final performance report of the United Nations Mission in the Central African Republic and Chad

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the final performance report of the Secretary-General on the United Nations Mission in the Central African Republic and Chad (MINURCAT) (A/70/559). During its consideration of the report, the Committee met representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 26 February 2016.

2. The mandate of MINURCAT was established by the Security Council in its resolution 1778 (2007) and subsequently extended. It ended on 31 December 2010 in accordance with Council resolution 1923 (2010). Details on the administrative liquidation and on the final disposition of the assets of MINURCAT were contained in a separate report of the Secretary-General (A/69/596) and the views and comments of the Advisory Committee thereon were set out in its related report (A/69/841; see also General Assembly resolution 69/295).

Format and presentation

3. With regard to the changes in the presentation of tables 1 and 2 of the report of the Secretary-General, the Advisory Committee was informed that the first final performance reports for peacekeeping operations[1] prepared in compliance with the International Public Sector Accounting Standards (IPSAS) were being submitted by the Secretary-General at the current session. IPSAS required reporting on the amounts due from Member States (uncollected assessments) and provisions for any

[1] See those of the United Nations Integrated Mission in Timor-Leste (A/70/560) and the United Nations Supervision Mission in the Syrian Arab Republic (A/70/564), as well as MINURCAT.

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doubtful debts (other accounts receivable), which had been reflected in the final performance reports. **The Advisory Committee notes some differences in the presentation of the above elements in the final performance reports and recommends that the General Assembly request the Secretary-General to ensure that a consistent presentation be used across all such reports.**

II. Financial performance

4. Table 1 of the report of the Secretary-General provides information on cumulative income and expenditure and the fund balance from the inception of the Mission on 1 March 2007 to 30 June 2015, which shows that: (a) cumulative income/revenue amounted to $1,587,436,000, comprising assessed contributions ($1,550,944,000), interest income/investment revenue ($15,246,000) and miscellaneous income/other revenue ($21,246,000); (b) cumulative expenditure in the amount of $1,427,704,000 was offset by the cancellation of prior-period obligations ($56,149,000), resulting in net cumulative expenditure of $1,371,555,000; and (c) the unencumbered balance realized by MINURCAT amounted to $215,881,000, while credits returned to Member States totalled $178,165,000, leaving a fund balance of $37,716,000 as at 30 June 2015. Allowing for the provision of $3,677,000 against uncollected assessment and other accounts receivable, the net assets as reflected in the financial statements amounted to $34,039,000. Table 2 of the report, which summarizes assets, liabilities and the fund balance, shows that, as at 30 June 2015, the cash available to the Mission amounted to $33,961,000, reflecting the net result of cash assets ($50,753,000) less liabilities ($16,792,000).

5. The Advisory Committee was provided with the following update on the Mission's cash assets, liabilities and fund balance as at 31 December 2015:

(Thousands of United States dollars)

Description	*Amount*
Cash assets[a]	41 140
Less: liabilities	(7 091)
Cash available	**34 049**
Other receivables	–
Net assets (per financial statements)	**34 049**
Assessments and other accounts receivable (provided against under IPSAS)	3 569
Fund balance	**37 618**

[a] Comprises cash, cash equivalents and investments.

6. The Advisory Committee was informed that, as at 31 December 2015, the cash balance available in the special account for MINURCAT for return to Member States had increased to $34,049,000 (see the table above). The Committee expects that an update on the Mission's cash assets, liabilities and fund balance will be provided to the General Assembly at the time of its consideration of the present report.

III. Recommendation

7. The action to be taken by the General Assembly in connection with the final performance report for MINURCAT is contained in paragraph 7 of the report of the Secretary-General. **The Advisory Committee recommends that the cash balance, as provided to the General Assembly by the Secretary-General at the time of consideration of the present report, be credited to Member States.**